

Calendar No. 528

110TH CONGRESS
1ST SESSION**S. 2436**

To amend the Internal Revenue Code of 1986 to clarify the term of the
Commissioner of Internal Revenue.

IN THE SENATE OF THE UNITED STATES

DECEMBER 10, 2007

Mr. BAUCUS (for himself and Mr. GRASSLEY) introduced the following bill;
which was read the first time

DECEMBER 11, 2007

Read the second time and placed on the calendar

A BILL

To amend the Internal Revenue Code of 1986 to clarify
the term of the Commissioner of Internal Revenue.

1 *Be it enacted by the Senate and House of Representa-*
2 *tives of the United States of America in Congress assembled,*

3 **SECTION 1. CLARIFICATION OF TERM OF THE COMMIS-**
4 **SIONER OF INTERNAL REVENUE.**

5 (a) IN GENERAL.—Paragraph (1) of section 7803(a)
6 of the Internal Revenue Code of 1986 (relating to appoint-
7 ment) is amended to read as follows:

1 “(1) APPOINTMENT.—

2 “(A) IN GENERAL.—There shall be in the
3 Department of the Treasury a Commissioner of
4 Internal Revenue who shall be appointed by the
5 President, by and with the advice and consent
6 of the Senate. Such appointment shall be made
7 from individuals who, among other qualifica-
8 tions, have a demonstrated ability in manage-
9 ment.

10 “(B) TERM.—The term of the Commis-
11 sioner of Internal Revenue shall be a 5-year
12 term, beginning with a term to commence on
13 November 13, 1997. Each subsequent term
14 shall begin on the day after the date on which
15 the previous term expires.

16 “(C) VACANCY.—Any individual appointed
17 as Commissioner of Internal Revenue during a
18 term as defined in subparagraph (B) shall be
19 appointed for the remainder of that term.

20 “(D) REMOVAL.—The Commissioner may
21 be removed at the will of the President.

22 “(E) REAPPOINTMENT.—The Commis-
23 sioner may be appointed to serve more than one
24 term.”.

1 (b) EFFECTIVE DATE.—The amendment made by
2 this section shall apply as if included in the amendment
3 made by section 1102(a) of the Internal Revenue Service
4 Restructuring and Reform Act of 1998.

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